

Maine Revised Statutes
Title 36: TAXATION
Chapter 102: PROPERTY TAX ADMINISTRATION

§306. DEFINITIONS

For the purpose of this chapter, the following terms have the following meanings. [2007, c. 627, §9 (AMD) .]

1. Chief assessor. "Chief assessor" means the person who is primarily responsible for the assessing function in a primary assessing unit or primary assessing district, designated as such by the State Tax Assessor.

[2007, c. 627, §9 (AMD) .]

2. Hours of classroom training. "Hours of classroom training" means clock hours, not credit hours.

[2007, c. 627, §9 (AMD) .]

3. Municipal assessing unit. "Municipal assessing unit" means a municipality that has chosen not to be designated by the State Tax Assessor as a primary assessing area.

[2007, c. 627, §9 (AMD) .]

4. Primary assessing area. "Primary assessing area" means the basic geographic division of the State's territory for the purpose of property tax assessment and administration. A primary assessing area may be either a primary assessing unit or a primary assessing district.

A. [2007, c. 627, §9 (RP) .]

B. [2007, c. 627, §9 (RP) .]

[2007, c. 627, §9 (AMD) .]

4-A. Primary assessing district. "Primary assessing district" means a multimunicipal area of the State that has been designated by the State Tax Assessor as a primary assessing area.

[2007, c. 627, §9 (NEW) .]

4-B. Primary assessing unit. "Primary assessing unit" means a single municipality that has been designated by the State Tax Assessor as a primary assessing area.

[2007, c. 627, §9 (NEW) .]

5. Professional assessor. "Professional assessor" means a person who is employed full time by one or more municipalities or by a primary assessing area, 75% or more of whose time is devoted to assessment administration.

[2007, c. 627, §9 (AMD) .]

6. State supervisory agency.

[2007, c. 627, §9 (RP) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §7 (RPR). 1997, c. 526, §14 (AMD). 2007, c. 438, §11 (AMD). 2007, c. 627, §9 (AMD).

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